

Summary of Results of Customer Satisfaction Survey of Indian Tribal Governments



September 2003

Overview of the 2003 ITG Customer Satisfaction Survey

The Office of Indian Tribal Governments' (ITG) customers are the 564 federally recognized tribes. ITG seeks to provide all of the services that tribes need in order to fully administer federal tax laws and to provide tribes with information they require to further their economic development without risk of federal tax concerns.

As part of the IRS, the Office of Indian Tribal Governments is required to utilize balanced measures for employee satisfaction, business results and customer satisfaction. The use of measures across these three areas allows the organization to better assess the effectiveness of its programs.

This current effort was designed to allow ITG to baseline the level of customer satisfaction espoused by ITG customers. It will also allow ITG to evaluate its programs to see where it needs to improve performance.

Purpose

ITG conducted the 2003 Customer Satisfaction Survey to obtain feedback from customers that will allow ITG to measure customer satisfaction with its products and services. This research is an important part of measuring ITG performance within the context of the aforesaid "Customer Satisfaction" balanced measure. This report summarizes the high-level findings ITG obtained from the survey. The information collected from this survey is important for several reasons.

- One, it will allow ITG to baseline the level of customer satisfaction espoused by ITG customers. This is crucial to measuring ITG performance within the context of the "Customer Satisfaction" balanced measure.
- Two, it will enable ITG to identify program areas where ITG is meeting customer expectations, as well as those areas where improvement is needed. The survey feedback will allow ITG to reallocate/assign resources within its annual Work Plan to produce and/or improve those products/services that are important to ITG customers.
- Three, it will allow ITG to measure changes in customer satisfaction from one year to the next. This annual assessment will create opportunities for ITG to identify areas where initiatives are working or have failed, and allow ITG to modify and/or design new programs and initiatives to better address customer needs.

Response Rate

The questionnaire was mailed out to 564 federally recognized tribes beginning on July 9, 2003. Follow-up was done through regional newsletters, direct contact

with tribal representatives, and at meetings that were held during the survey period. The survey officially ended on August 1. ITG received 144 responses from the tribes which is a response rate of 25%. From "The Survey Research Handbook," by Alreck and Settle, the researchers state, "Mail surveys with response rates over 30 percent are rare. Response rates are often only about 5 or 10 percent." ITG contacted the National American Indian Housing Council. A representative we spoke with indicated they have 500-600 customers and mainly deal with the housing authority within federally recognized tribes. The contact said they have conducted many surveys and they usually receive a response rate between 7-13%.

In addition, ITG contacted representatives from Tribal Data Resources (TDR) to discuss their experiences in contacting tribes. TDR is a privately owned company that compiles data on tribes such as tribal membership, current political leaders, etc. TDR updates their database annually, and they must contact each tribe to accomplish this task. They stated that anyone who achieved a response rate of 25-30% was doing "really well." Based upon the aforesaid historical response rates, ITG is pleased with a response rate of 25% in the first year of conducting this survey. However, ITG realizes that it must take additional steps in future surveys to try to raise the response rate.

Response Bias

There are a number of ways the results from a survey may contain some bias. One example might include the survey instrument itself, the questionnaire, which may be written in a manner that yields biased responses. ITG has made several efforts to try and eliminate the possibility that the survey results are biased. Some of these efforts were included in the design of the questionnaire and/or the implementation of the survey (e.g., allowing the respondents to the survey to maintain their anonymity). ITG cannot say definitively that these and other actions have precluded any response bias. Rather, ITG can say that concrete steps were taken to try and minimize the potential for response bias.

Yet another type of bias is called *non-response bias*. This situation may occur when the opinions, values, etc. expressed by the respondents are quite different from those held by the individuals who did not reply. If the non-response bias is severe enough, it can render the results of the survey invalid. In other words, the results reported from the survey do not accurately reflect the opinions, values, etc. the survey researcher intended to measure for the survey group. In this survey, ITG is cognizant of the possibility that the opinions of the tribes that did respond to the survey may be more favorable than the opinions of tribes that did not respond. Given that 3/4ths of ITG customers did not respond, the reader is advised the opinions reflected in the responses may be slightly more favorable than those opinions held by tribes that did not respond.

The response rates ranged from 22%-31% within each of the five ITG field group areas. Based on this balanced response rate, we were able to use geographic location of the tribe as part of the analysis.

In examining those areas that have relatively low scores, ITG is considering several factors in evaluating what type of follow-up action is warranted. These factors include:

- The degree of control ITG has on the aforesaid area (e.g., ITG has less control over the ease of understanding forms and publications)
- The amount of resources needed to make an improvement(s) in one area where ITG scored low vis-à-vis other areas with similar scores
- The perceived impact on the IRS mission from making an improvement(s) in a given area
- The impact external factors have on customer satisfaction within the given area (e.g., tribes may view certain legislation passed by the U.S. Congress as unfair and a sign ITG does not want to work with them even though ITG had little, if any, influence over the legislation)

In the Table below, we have provided the survey findings broken out among the five components that made up the customer satisfaction measure. The areas of the customer satisfaction balanced measure where ITG scored the lowest include those falling under “Collaborate” and “Accuracy/ Timeliness/ Honesty”.

2003 ITG Customer Satisfaction Survey Scores-by components of Customer Satisfaction

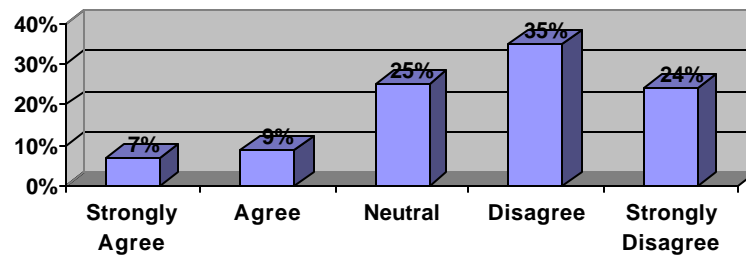
	Questionnaire Response Rates (percentage)		
	GOOD	NEUTRAL	BAD
Area:			
Recognition	61%	30%	10%
Burden/Delivery of Information	60%	28%	13%
Protocol/ Horizontal Equity	58%	36%	6%
Collaborate	51%	35%	13%
Accuracy/ Timeliness/ Honesty	48%	42%	10%

Graphic Presentation of Survey Responses

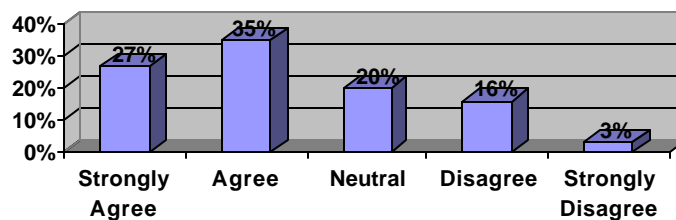
(note: percentages may not add to 100% due to rounding)

The following graphs are presented to display the actual responses to each of the customer satisfaction survey questions.

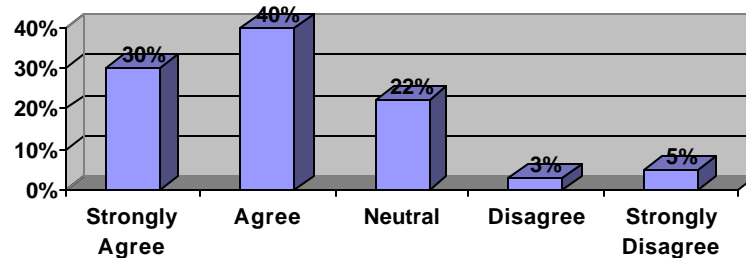
(Q1) It is hard to call and reach the Tribe's assigned Specialist.



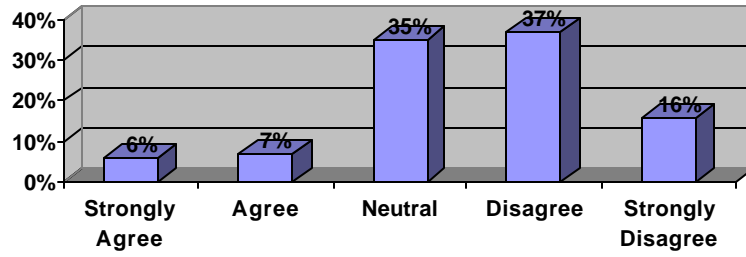
(Q2) The Tribe rarely needs to talk to more than one employee to get an answer to a question.



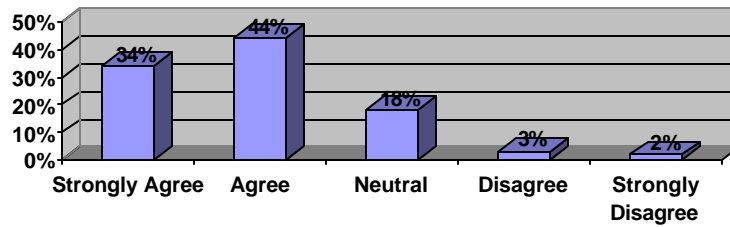
(Q3) It is easy to access the IRS internet site.



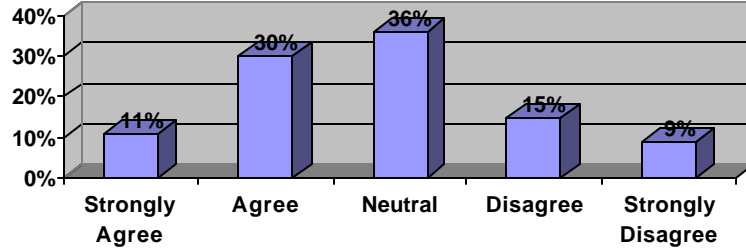
(Q4) It is hard to get the tax information by calling the Office of ITG.



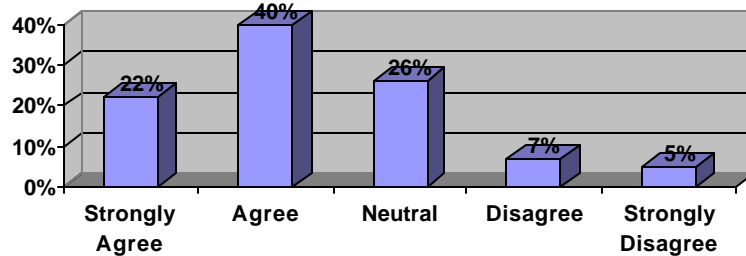
(Q5) Forms, Publications & other written materials are available on the IRS web site.



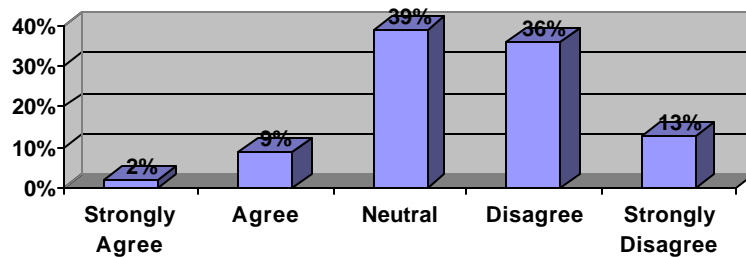
(Q6) Tax materials like Forms and Publications are easy to understand.



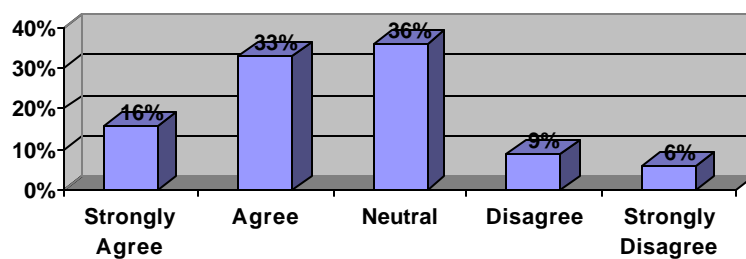
(Q7) Specialist(s) provide explanations the Tribe can understand.



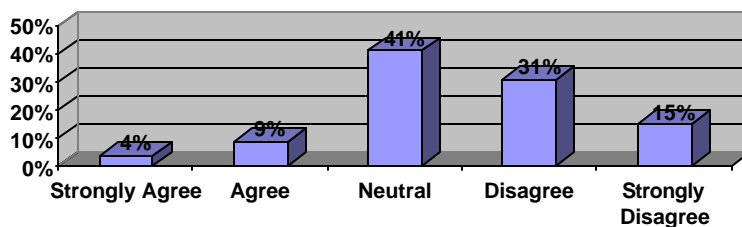
(Q8) The IRS internet site is not user friendly.



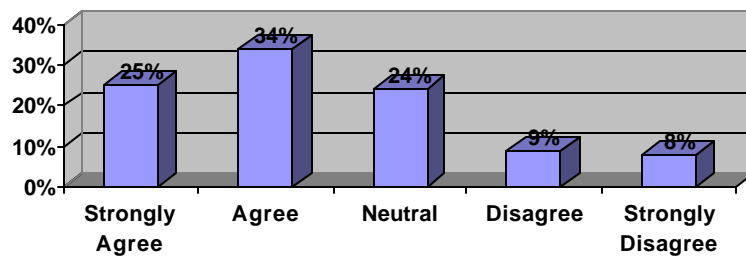
(Q9) The Office of ITG assists the Tribes in avoiding penalties.



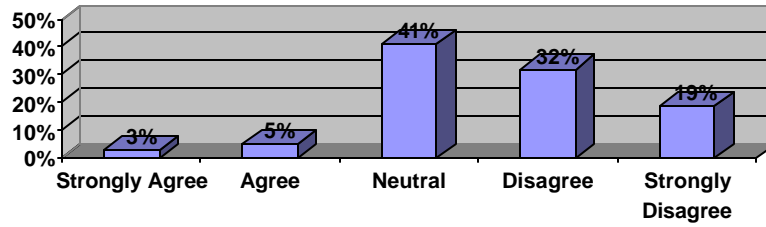
(Q10) The Office of ITG does not explain how tax law changes will affect the Tribe.



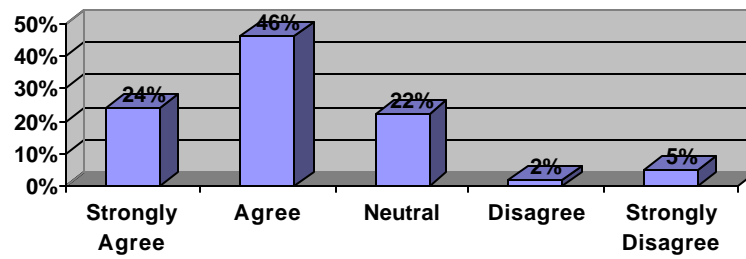
(Q11) The Office of ITG works with the Tribe to help resolve any tax issues.



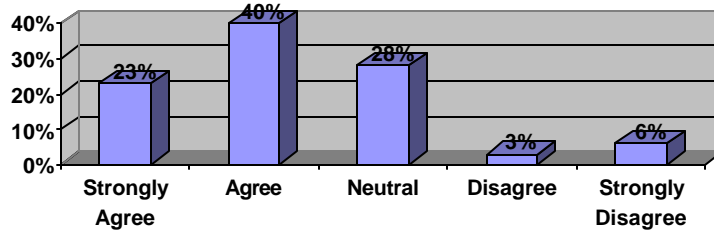
(Q12) Assistance given by the Office of ITG interferes with Tribal sovereignty.



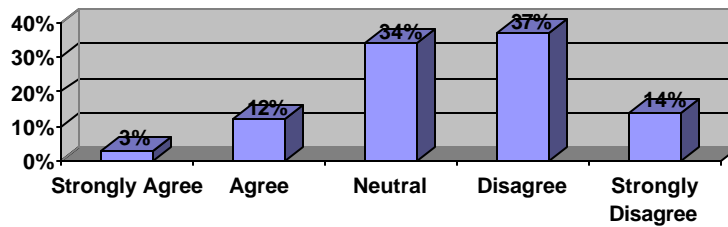
(Q13) The Office of ITG seeks to build a respectful relationship.



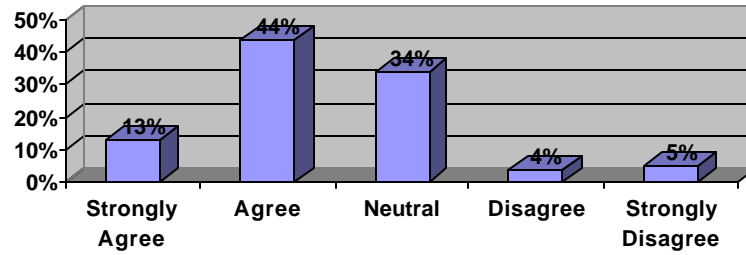
(Q14) The Office of ITG wants to work with the Tribe to administer the tax law.



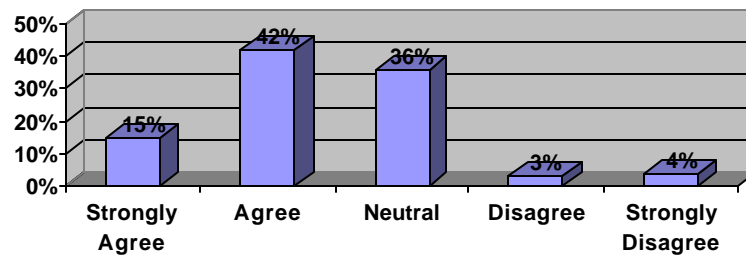
(Q15) The Office of ITG does not clarify tax issues that are unique to the Tribe.



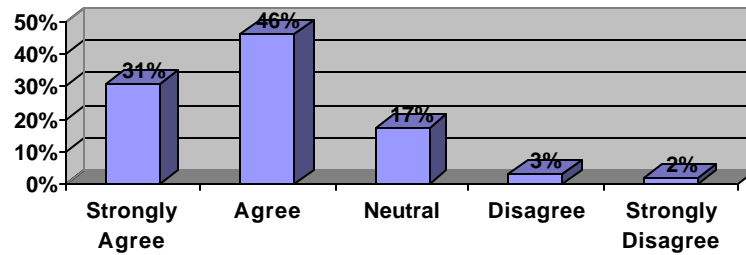
(Q16) The Office of ITG helps the tribes comply with the tax law.



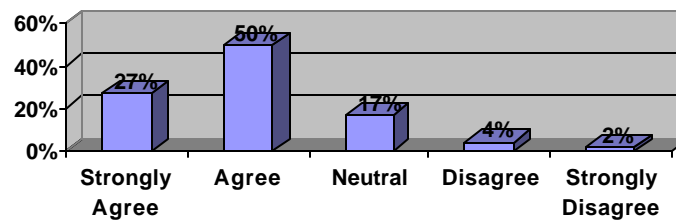
(Q17) The Office of ITG is respectful of tribal culture.



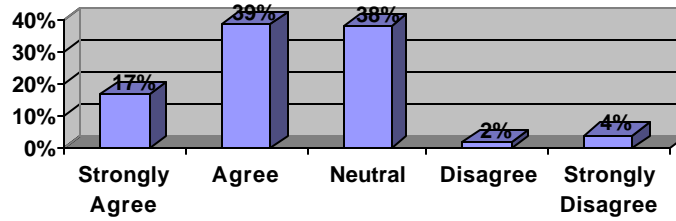
(Q18) The Office of ITG is courteous in its contacts with the Tribe.



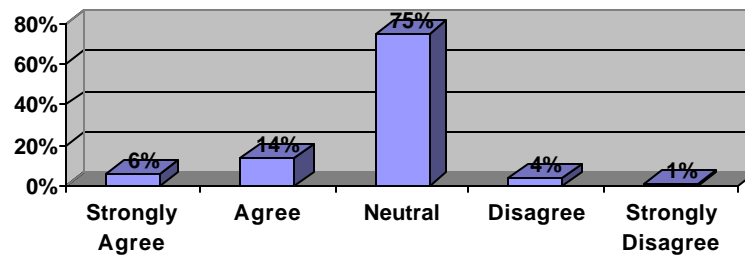
(Q19) The Tribe will contact the Office of ITG when it has a problem and/or question.



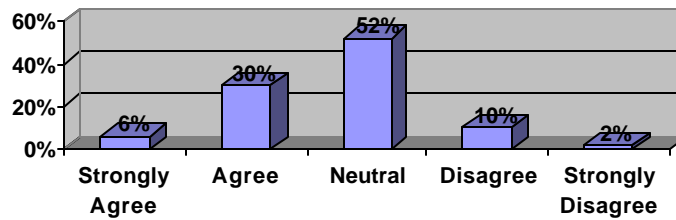
(Q20) The Office of ITG works with the Tribe on a government to government basis.



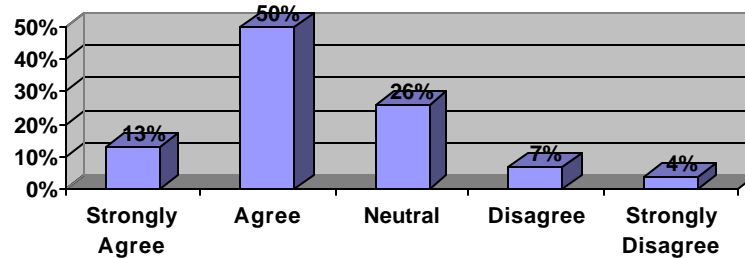
(Q21) The Office of ITG treats all Tribes equally.



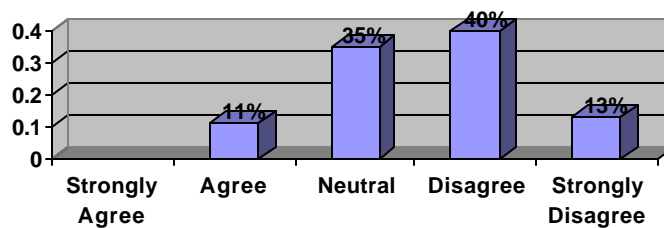
(Q22) The Office of ITG works with the Tribe to explain filing requirements to tribal members.



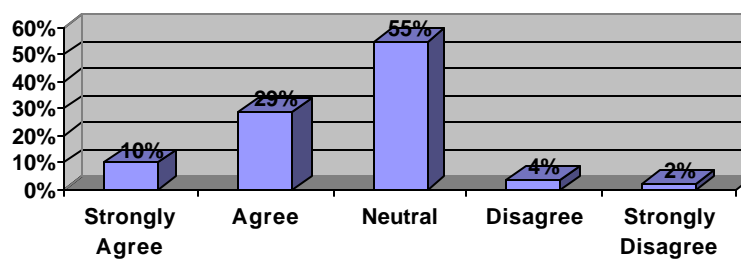
(Q23) The Office of ITG provides a timely response to the Tribe's questions.



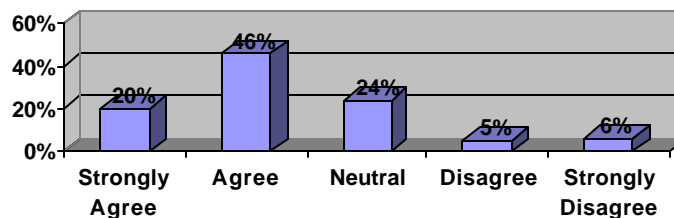
(Q24) The Office of ITG does not keep the Tribe informed of its actions to resolve an issue.



(Q25) The Office of ITG fairly applies the tax law to the Tribe .



(Q26) Overall, the Tribe is satisfied with the products and services provided by the Office of ITG.



Note: Tribes located in Alaska have the lowest level of satisfaction with products and services produced by ITG. Less than 50% of the tribes in Alaska rated their overall satisfaction with ITG's products and services as "good".

Recommendations

After an analysis of the survey results, ITG plans to take numerous actions relevant to improving and/or maintaining Customer Satisfaction: This includes, but is not limited to:

- Implementation of newsletters in all areas of the country to improve communication and dissemination of information
- Expansion of indirect outreach through self-study tutorials on employment tax requirements, in an effort to improve accuracy and mitigate penalties
- Solicitation of opportunities to conduct focus groups in Nevada, the Great Plains, and Alaska to gain an improved understanding of customer needs and concerns in those geographic areas
- Improvement in the methods by which tribal representatives can identify and contact ITG representatives
- Improvement to the layout of the ITG landing page at www.irs.gov/tribes to improve ease of access to primary information needs
- Reassessment of optimal locations for ITG staffing to ensure resources are balanced to customer needs
- Development and distribution of a primer that outlines the proper tax treatment of common issues for tribal members, that tribes and practitioners can use to assist members in improving the accuracy of their federal income tax returns